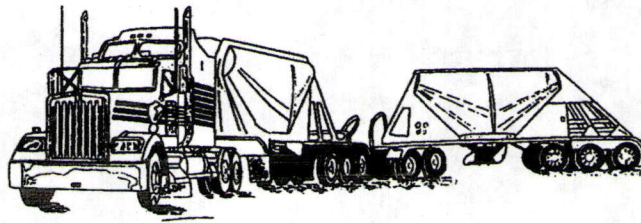


*Burningham
Enterprises, Inc.*



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American Fork, Utah 84003
(801) 756-8138
Fax (801) 756-4123

January 25, 2003

Mr. Bob Steele
1075 North 400 East
Nephi, Utah 84648

Dear Bob:

I have been out to look at the travertine pit in Dog Valley. Based upon our experience over at the Leamington pit I don't foresee any special problems reclaiming the area as we talked about. We can do the work for \$1,000 per acre. This would include all necessary replacement of topsoil and applicable sloping.

If you have any further questions, please feel free to call.

Sincerely,

Gary Burningham
Gary Burningham